



Posted July 19, 2012  
sli

CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE  
DEPARTMENT OF STATE

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: WWW.DPR.DELAWARE.GOV

DIVISION OF PROFESSIONAL REGULATION

PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b> <b>June 20, 2012 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	

**MEMBERS PRESENT**

Judith Scarborough, Professional Member, Secretary  
Robert Mosch, Professional Member  
Jeffrey Premo, Professional Member  
Sharron Cirillo, Professional Member  
Robert Paretta, Educational Member  
Gary Pippin, Public Member  
James Cohee, Professional Member  
Denise Stokes, Public Member

**ABSENT**

Michael Wollaston, Professional Member, President

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Daniel Stevenson, Deputy Attorney General  
Shelly Ide, Administrative Specialist II

**ALSO PRESENT**

Dan Dustin, NASBA  
Marie-France Walker, CPA Candidate  
Dana Rubenstein, DSCPA  
David Kelley, CPA Candidate  
Joni Peebles, CPA Candidate

**CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:11am.

**REVIEW OF MINUTES**

The minutes from May 16, 2012, were tabled until the next meeting.

**PROPOSAL TO DENY HEARING – MARIE-FRANCE WALKER**

At 9:10am, Mr. Stevenson introduced himself & had the Board members do the same. He entered the State's Exhibits of the letter from Ms. Walker requesting a hearing and 5.2.3 Qualifying Experience from the Board's Rules & Regulations. Ms. Walker was sworn in at 9:14am. She submitted Exhibit #1: Canadian Handbook, human resource

documents, and supplemental affidavit of work experience from the CFO of the company. The Board members proceeded to ask Ms. Walker questions asking her when she obtained her Associates Degree and why does she want to have a USA issued CPA Permit. Her reply was simply that this designation was respected world-wide & her degree was achieved in 2003. Mr. Stevenson questioned Ms. Walker on the similarities & differences between the USA & Canada in regards to the Practice of Accountancy. Ms. Walker replied stating that the principles are the same.

She also added that the Board has the right to make exceptions. When asked why the Board should make an exception for her, she responded that her experience & performance is extensive.

After the Board had completed their questions to Ms. Walker, she asked if she would be able to make additional comments &/or withdraw her application after the Board delivers their decision. Mr. Stevenson advised that the Board's decision would be final, but she was welcome to listen to the deliberation & add an additional comment before they went back on the record. At 9:34am, the hearing went off the record for the Board to deliberate. Ms. Cirillo made a motion, seconded by Mr. Cohee, to go back on the record at 9:45am. At 9:46am, Mr. Mosch made a motion, seconded by Mr. Paretta, to deny Ms. Walker's Combined Application for a CPA Certificate & Permit. The motion carried unanimously.

### **Dan Dustin, NASBA**

Mr. Dustin attended the meeting to introduce himself and to discuss any concerns of the board about what is happening within Delaware. Mr. Dustin asked if Delaware would consider participation in the ALD & Ms. Ide responded that the division is continually looking into this further. Ms. Cirillo asked for details on the International Exam. Mr. Dustin explained that the International Exam was launched in August 2011 & lets international applicants sit as a USA candidate. Mr. Dustin offered his assistance should the Board come up with any additional concerns.

### **UNFINISHED BUSINESS**

#### **Re-Review of Applications**

A motion was made by Mr. Cohee, seconded by Mr. Premo, to approve the CPA Permit applications of David Faw and Ambattu Kuriacose. The motion carried unanimously.

#### **Signing of Board Order**

After some administrative changes, Mr. Stevenson re-submitted the Board Order for Amy Retzlaff to the board for signatures. The Order was signed by all present.

### **NEW BUSINESS**

#### **Review of Combined CPA Certificate and Permit Applications**

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to approve the applications of Adetokunbo Tychus, Suyi Cao, Alec Rife, Jining Zhou, Niall Turnquest, Victor Sequeira, Stephenie Tatman, Mohinder Ghantasala, Ju Young Lee, Fahad Sultan, Eric Friedland, Wenli Nie, Divya Raju, Sarah Brownell Pusey, Tiffanie Araya, Geno Hoover, and Samir Mohin. The motion carried unanimously.

#### Review of CPA Permit Applications

A motion was made by Ms. Cirillo, seconded by Ms. Stokes, to approve the applications of David Kelley, Lawrence Sharrow, Ejaz Younas, Masanori Matsumoto, & Ji Bong Yoo. The motion carried unanimously.

#### Review of Firm Permit Applications

A motion was made by Ms. Scarborough, seconded by Ms. Cirillo, to table the application of Zober Contracting Services, Inc. pending the firm changing the name to a name that is not misleading and to submit documentation to prove compliance that the firm is organized in compliance with The Professional Service Corporation Act as per Section 10.8 of the Rules & Regulations. The motion carried unanimously.

#### Review of PA Permit Applications

A motion was made by Ms. Scarborough, seconded by Ms. Cirillo, to approve the application of Wesley Price. The motion carried unanimously.

#### Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to ratify the applications of Skylar McKean, Nilesh Shah, Andre Desbiens, Eric Kratz, Abeer Saba, Khalid Kalboneh, Yonghyuen Kim, Harutsune Fujimaki, Sanae Iwamoto, Juliana Kwan, and Noriyuki Omura. The motion carried unanimously.

#### Review of Late Renewal

Ms Ide brought Teresa Zaki's late renewal notification to the Board's attention, as an example. The concern Ms. Ide has is that licensees who are renewing within the 1year late period are not required to show proof of CPE completion. Upon discussion, the Board decided to audit each late renewal during June 2012, as their late renewal term expires June 30, 2012.

#### Complaint Status

04-02-11	Open
04-03-11	Open
04-04-11	Open
04-05-11	Open
04-06-11	Awaiting Formal Complaint Assignment
04-01-12	Assigned to Hearing Officer
04-02-12	Open
04-03-12	Open
04-04-12	Open
04-05-12	Open
04-06-12	Open
04-07-12	Closed

### **OTHER BUSINESS BEFORE THE BOARD**

#### **Audit Letter for Hearing Officers**

Ms. Ide informed the Board that she has been in conversation with DPR's hearing officers' office regarding deficient CPE audits. The hearing officers are concerned that licensees are continually submitting documents to help prove their case, but the hearing officers are not certain if the documents are relevant. A request was brought before the Board of submitting a letter to applicant to help state their deficiencies. The Board agreed that the licensees have been provided ample opportunity to prove themselves & now they are required to have a hearing. It was the Board's understanding that the hearing officers would be able to determine if the documents provided would be sufficient. Ms. Ide will relay this information to the hearing officers.

#### **Email from Anthony J. Testa, Jr.**

Mr. Testa sent a question into customer service asking if under Section 11.1.2 of the Rules & Regulations, do the twenty (20) credit hours have to be in either accounting, auditing, or taxation or can they be any combination of accounting, auditing, & taxation? It was determined that any combination of the 20 hrs in accounting, auditing, &/or taxation is acceptable.

#### **NASBA Survey**

Ms. Ide received a survey request from NASBA asking if we make or intend to make specific reference to Internal Revenue Code (IRC) Section 7216. The Board responded that we do not reference Section 726. However, we do have our own list of crimes that are substantially related & we also follow AICPA's Code of Conduct.

### **PUBLIC COMMENT**

Ms. Joni Peebles addressed the Board with concerns that she would like to apply for her CPA Certificate & Permit, but realized that she was to complete her experience requirements after obtaining her degree. Ms. Peebles informed the Board that she had worked simultaneously while getting her degree, even through tax season. She would like the Board to consider her request for an exception in her case & provided her written comments to be included with her application file.


### **NEXT SCHEDULED MEETING**

The next meeting will be held on Wednesday, July 18, 2012, at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

### **ADJOURNMENT**

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:10am.

Respectfully submitted,



Shelly Ide  
Administrative Specialist II